

CITY OF
Phoenix

**Biennial Certified Audit of Land Use
Assumptions, Infrastructure
Improvement Plan, and Development
Fees (July 1, 2016 – June 30, 2018)**

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Subject: Biennial Certified Audit of Land Use Assumptions, Infrastructure Improvements Plan and Development Fees (July 1, 2016 – June 30, 2018)

The City of Phoenix (City) retained Raftelis Financial Consultants Inc. (Raftelis) to complete an audit of the City's land use assumptions (LUA), infrastructure improvement plan (IIP), development impact fee (DIF), and water resource acquisition fee (WRAF) revenues and expenditures over the period of July 2016 through June 2018 (Audit Period) per Arizona Revised Statutes (ARS) §9-463.05. This report summarizes the results of the LUA, IIP, DIF and WRAF audit.

The scope of the audit is limited to an audit of the LUA, IIP and DIF, and WRAF assessments and expenditures outlined in the Annual Development Impact Fee Reports for Fiscal Years (FY) 2016-17 and 2017-18 dated September 14, 2017 and August 30, 2018, respectively. All fee amounts assessed and expenditures outlined are audited pursuant to the provisions in in the City Code Section 29 (Development Impact Fees) and Section 30 (Water Resource Acquisition Fees), as supported by the April 2015 Infrastructure Financing Plan (IFP) and WRAF Report¹.

Per the statutory requirements of ARS §9-463.05, the study focused on charges assessed consistent with the adopted DIF and WRAF schedules. The City maintains DIF and WRAF assessment schedules varying by land use designation and/or customer classification and amongst multiple service areas. The City does not assess DIFs in portions of the City. The IFP provides for up to eight (8) service areas within the City and up to eight (8) service categories, based on the characteristics of development and services provided. The WRAF are charged to recover funds that will be used for the acquisition of water resources and related infrastructure consistent with the WRAF Report. The City has been partitioned into two primary water resource service areas; On-Project areas that do not require additional water resources and Off-Project which do require additional water resources.

An additional provision of ARS §9-463.05 includes a "grandfathering" clause whereby a new or increased DIF or WRAF is not assessed against a new development for a period of up to 24-months after:

- the City issues the final approval OR
- the date that the first building period is issued provided that no subsequent changes are made to the approved site plan or subdivision plan that would increase the service units.

The City has administered this provision by assessing previously adopted DIFs and WRAFs until the grandfathering period expires for applicable development(s). Additionally, the City has entered into various developer credit agreements whereby the DIF and/or WRAFs were referenced and the City has administered those

¹ Water Resources Acquisition Fee Update Report and Infrastructure Improvements Plan, November 14, 2014.

agreements. The application of developer credits and grandfathering provisions is beyond the scope of the Biennial Audit requirements, but Raftelis worked with City staff to identify instances where either the grandfathering provision or developer credit agreements were applied to permits during the Audit Period in situations where the assessed DIFs and/or WRAFs varied from the adopted DIFs and WRAFs.

The City deposits DIF and WRAF revenues into separate funds for each fee category and each fee area. Accordingly, the City maintains 30 unique funds following the IFP updated completed in 2015 and the WRAF update completed in 2014. Expenditures or uses of DIFs by category and WRAFs over the Audit Period are consistent with the uses documented in the adopted IFP and WRAF Reports.

The overall audit approach followed by Raftelis was to:

1. Review the reported Audit Period growth by each land use classification against the categories provided for in the IFP and WRAF Report.
2. Review the DIF and WRAF revenues reported against independently calculated amounts based on the appropriate criteria, to check the accuracy of assessed charges.
3. Compare the actual expenditures reported over the Audit Period against the IFP and WRAF Report to verify that funded projects were included in each report.

Raftelis worked with City staff following the initial identification of calculated permit revenues varied from reported DIF or WRAF revenues provided by the City over the Audit Period. Additional discussion regarding the process of the Biennial Audit of the DIF and WRAF LUA, IIP, revenues, and expenditures as detailed in the body of this report.

The following provides a summary of each of the study elements.

- **LUA Audit:** The permit data provided by the City are used to review actual growth over the Audit Period to the forecasted level of growth in the City's IFP and WRAF Report. The growth identified in the IFP and WRAFs provided for a 10-year period and not broken out into individual annual forecasts. Raftelis used 2/10 (2 years to reflect the period from July 2016 through June 2018) of the LUA forecasted growth as a baseline of what might be expected over the Audit Period.
- **IIP Audit:** The City met the requirements of the IIP as part of the IFP and WRAF Report previously identified which support the DIFs and WRAFs in place over the Audit Period. The IIP related audit requirements are limited to confirming actual uses of DIF and WRAF revenues over the Audit Period were consistent with the improvements identified, and fees were assessed to development by fee category and/or service area as detailed within the IFP and WRAF Report.
- **Revenue Audit:** To test for revenue assessment accuracy, the DIFs identified in the IFP and WRAFs identified in the WRAF Report were applied by Raftelis to each of the permits, based on the service area, fee category, Equivalent Development Units (EDUs) and land use classification provided. These calculated DIF and WRAF revenues were compared to the unadjusted DIF amount reported by the City during the Audit Period. Any record showing a difference was considered a potential error, subject to additional review and validation.
- **Expense Audit:** Audit Period expenditures are identified in the Development Impact Fee Annual Reports for FY 2016-17 and FY 2017-18.

Pursuant to the discussion and analysis contained in this report the following findings are provided:

1. The difference between growth forecasted in the LUA and the actual growth experienced by the City should be monitored and may already have been adjusted as the City completes the 5-year update of DIFs and WRAFs. Growth often occurs less linearly as certain development may occur more rapidly than others and

can be influenced by various external factors. Additionally, as the City DIFs are assessed within certain service areas where new development is anticipated that will require expansions to facilities providing necessary public services or WRAFS are assessed within Off-Project areas, growth may occur within the City, but in areas where DIFs are not assessed or within On-Project WRAF areas increasing the difficulty in projecting where future growth may occur in a given year. The third variable involves predicting the type of development which may result in a different blend of single family, multi-family, commercial and mixed use developments compared to what may have been anticipated in response to market conditions which is difficult to predict fully ten years in advance.

2. The completed revenue audit has not found any material discrepancies when compared to the DIFs identified in the IFP and the WRAFs identified in the WRAF Report.
3. Based on the information obtained through the City's annual DIF reports, the expenditures made throughout the Audit Period were identified in the IFP and the WRAF Report.

Raftelis is pleased to present our findings and analysis of the second Biennial Audit of the City's DIF and WRAF program to the City. Please contact Andrew Rheem or Hannah Palmer-Dwore regarding this report.

Sincerely,

RAFTELIS



Andrew Rheem
Senior Manager



Hannah Palmer-Dwore
Consultant

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1. Introduction and Background

1.1. Scope of Work

The City of Phoenix (City) retained Raftelis Financial Consultants Inc. (Raftelis) to complete an audit of the City’s land use assumptions (LUA), infrastructure improvement plan (IIP), development impact fee (DIF) and water resource acquisition fee (WRAF) revenues and expenditures over the period of July 2016 through June 2018 (Audit Period) per Arizona Revised Statutes (ARS) §9-463.05. The scope of the audit is limited to an audit of the LUA, IIP, DIF, and WRAF assessments and planned expenditures outlined in the Development Impact Fee Annual Reports for Fiscal Year (FY) 2016-17 and FY 2017-18 dated September 14, 2017 and August 30, 2018, respectively. All fee amounts and expenditures outlined are audited pursuant to the provisions in the City Code Section 29 – Development Impact Fees and Section 30 – Water Resource Acquisition Fees, as supported by the April 2015 Infrastructure Financing Plan (IFP)² and WRAF Report³. The City Code and the IFP were amended May 2016⁴ to reflect updated land use assumptions and services for Fire Protection. Based on these amendments, DIFs for fire protection were modified for all permits issued beginning September 1, 2016. Additionally, the amendment defined a new land use category known as “mini warehouse”. Because this land use type did not exist at the time of the original IFP publication, it has been included in Industrial land use for the purposes of this study.

The three areas of focus of the audit include:

- A review and comparison of the LUA forecast to actual development by classification and service area.
- An audit of the DIF and WRAF revenues assessed as authorized by DIF and WRAF category and/or service area match the adopted DIF and WRAF assessment schedules.
- An audit of the expenditures or use of funds from DIFs and WRAFs by fee category and/or service area were identified within the IFP and WRAF Report.

1.2. ARS §9-463.05 Summary

ARS §9-463.05 contains the Arizona statutory guidance, restrictions and requirements governing assessment, collection and reporting of DIFs. Per ARS §9-463.05⁵, as a condition of assessing DIFs, the City is required to either:

- Establish an infrastructure improvements advisory committee or
- Complete a biennial audit

The City did not establish an infrastructure improvement advisory committee and is therefore completing the biennial audit for the 2-year audit period. The most recent audit for FY 2014-15 and FY 2015-16 was also completed by Raftelis with the results documented in the report dated May 25, 2018. The statutory requirements for the audit per ARS §9-463.05⁶ is detailed below,

² Infrastructure Financing Plan 2015, April 6, 2015.

³ Water Resources Acquisition Fee Update Report and Infrastructure Improvements Plan, November 14, 2014.

⁴ Draft Infrastructure Financing Plan 2015, 1st Amendment, April 29, 2016

⁵ Subsection G, paragraph 1 and 2.

⁶ Subsection G, paragraph 2.

In lieu of creating an advisory committee pursuant to paragraph 1 of this subsection, provide for a biennial certified audit of the municipality's land use assumptions, infrastructure improvements plan and development fees. An audit pursuant to this paragraph shall be conducted by one or more qualified professionals who are not employees or officials of the municipality and who did not prepare the infrastructure improvements plan. The audit shall review the progress of the infrastructure improvements plan, including the collection and expenditures of development fees for each project in the plan, and evaluate any inequities in implementing the plan or imposing the development fee. The municipality shall post the findings of the audit on the municipality's website or the website of an association of cities and towns if the municipality does not have a website and shall conduct a public hearing on the audit within sixty days of the release of the audit to the public.

Based on the statutory requirements, the study focused on charges assessed consistent with the adopted DIF and WRAF schedules. The City maintains DIF and WRAF assessment schedules varying by land use designation and/or customer classification and amongst multiple service areas. The City does not assess DIFs in portions of the City. Figures 1 and 2 detail the service area boundaries for DIFs and WRAF, respectively. The WRAF applies City-wide but is currently set to \$0 per EDU within the "On-Project" fee area, as shown on Figure 2.

Expenditures or uses of DIFs by category and WRAFs over the Audit Period are consistent with the uses documented in the adopted IFP and WRAF Reports.

1.2.1. GRANDFATHER PROVISIONS

As will be presented and discussed in this report, the City implemented the grandfather provisions over the course of the audit period pursuant to subsection F of ARS §9-463.05 that reads in part:

A municipality's development fee ordinance shall provide that a new development fee or an increased portion of a modified development fee shall not be assessed against a development for twenty-four months after the date that the municipality issues the final approval for a commercial, industrial or multifamily development or the date that the first building permit is issued for a residential development pursuant to an approved site plan or subdivision plat, provided that no subsequent changes are made to the approved site plan or subdivision plat that would increase the number of service units.

1.2.2. DESIGNATED DIF FUNDS

The City deposits DIF and WRAF revenues into separate funds for each fee category and each fee area. Accordingly, the City maintains 30 unique funds to implementing the IFP and WRAF update. Fund numbers reflect the date ranges for which DIF revenues were collected.

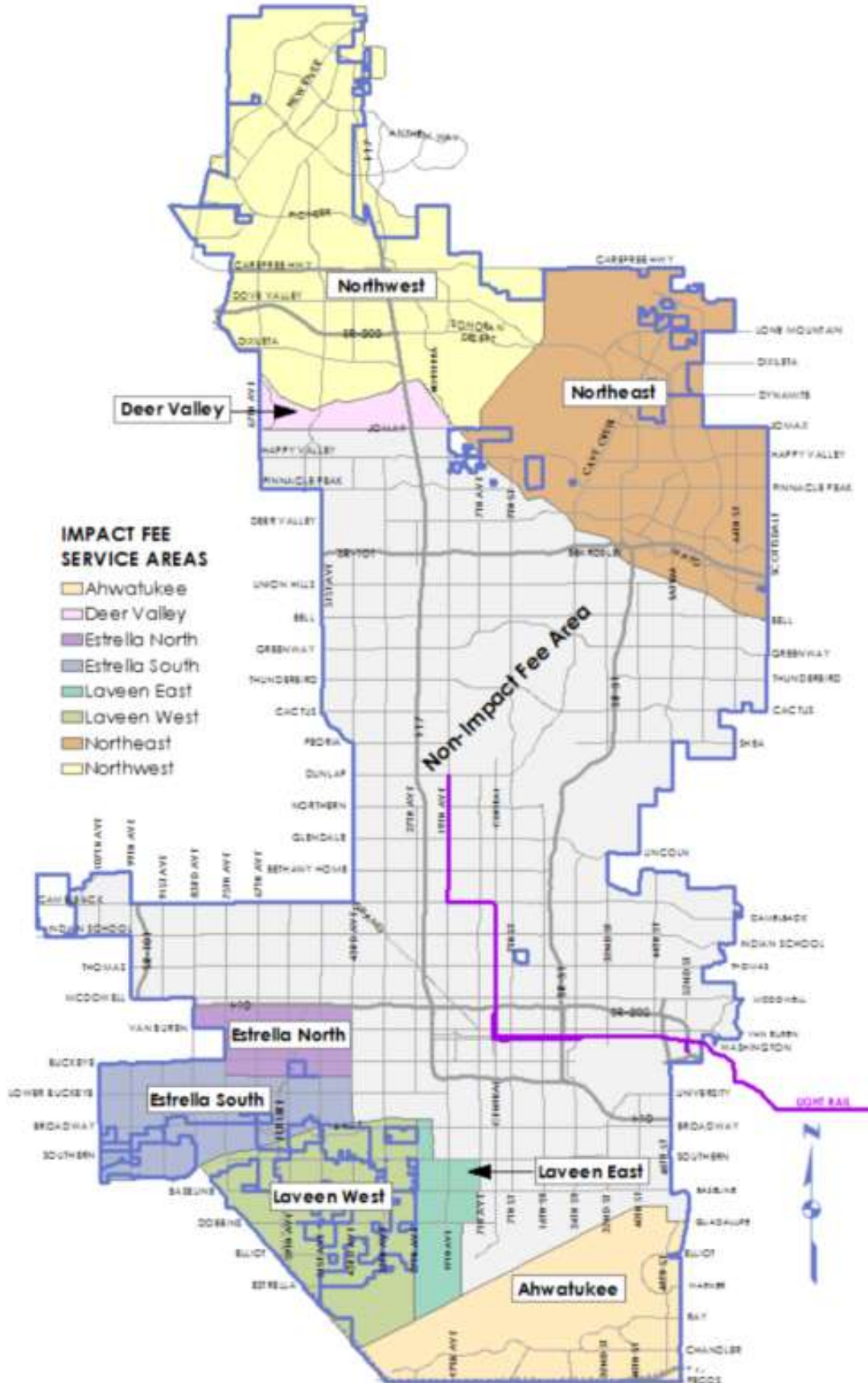
- Fund Series 3000: DIFs collected since April 6, 2015
- Fund Series 2000: DIFs collected between January 1, 2012 and April 5, 2015
- Fund Series 1000/0000: DIFs collected prior to January 1, 2012

1.3. Existing DIFs and WRAFs

The IFP provides for up to eight (8) service areas within the City and up to eight (8) service categories, based on the characteristics of development and services provided. The service areas are depicted within Figure 1⁷.

⁷ Note: Map used in Figure 1 obtained from Annual Development Impact Fee Report FY 2017-18, dated August 30, 2018.

Figure 1: DIF Service Areas



For fire protection, police, park, library, and major arterials, DIFs for residential development are assessed per dwelling unit. DIFs for non-residential classes (commercial, office, industrial, and institutional) are assessed per 1,000 square feet of building space. Storm Drainage DIFs are assessed to single family (SF) residential per dwelling unit; assessments for all other classes, including multifamily (MF) residential, are based on acreage.

Net fees⁸ for all DIF categories are summarized in Tables 1 through 7. Fire protection DIFs were adjusted effective in September 2016 to account for new information gained following the publication of the first DIFs. Permits issued before September 1, 2016 were subject to the previous DIF, while those issued after were subject to the amended DIF. The original and amended DIFs are shown in Tables 1 and 2, respectively.

Table 1: Fire Protection DIFs until 9/1/16

Description Unit	Single Family Per Dwelling	Multi-family Per Dwelling	Commercial Per 1000 sqft	Office Per 1000 sqft	Industrial Per 1000 sqft	Institutional Per 1000 sqft
Northwest [1]	\$475	\$309	\$371	\$337	\$133	\$328
Northeast	519	337	405	368	145	358
Southwest [2]	622	404	485	442	174	429
Ahwatukee	531	345	414	377	149	366

[1] Includes the Northwest and Deer Valley areas.

[2] Includes the Estrella North, Estrella South, Laveen East and Laveen West areas.

Table 2: Existing Fire Protection DIFs after 9/1/16

Description Unit	Single Family Per Dwelling	Multi-family Per Dwelling	Commercial Per 1000 sqft	Office Per 1000 sqft	Industrial Per 1000 sqft	Institutional Per 1000 sqft
Northwest [1]	\$444	\$289	\$346	\$315	\$124	\$306
Northeast	519	337	405	368	145	358
Southwest [2]	616	400	480	437	172	425
Ahwatukee	513	333	400	364	144	354

[1] Includes the Northwest and Deer Valley areas.

[2] Includes the Estrella North, Estrella South, Laveen East and Laveen West areas.

Table 3: Existing Police DIFs

Description Unit	Single Family Per Dwelling	Multi-family Per Dwelling	Commercial Per 1000 sqft	Office Per 1000 sqft	Industrial Per 1000 sqft	Institutional Per 1000 sqft
Northwest [1]	\$500	\$325	\$390	\$355	\$140	\$345
Northeast	506	329	395	359	142	349
Southwest [2]	489	318	381	347	137	337
Ahwatukee	459	298	358	326	129	317

[1] Includes the Northwest and Deer Valley areas.

[2] Includes the Estrella North, Estrella South, Laveen East and Laveen West areas.

⁸ Net fees are the unadjusted fees assessed to properties initially calculated within the IFP and WRAF reports. They are inclusive of gross impact fees and offsets, including development occupational fee (DOF) offsets, which are calculated for all users are distinct from development agreements.

Table 4: Existing Parks DIFs

Description Unit	Single Family Per Dwelling	Multi-family Per Dwelling	Commercial Per 1000 sqft	Office Per 1000 sqft	Industrial Per 1000 sqft	Institutional Per 1000 sqft
Northwest [1]	\$1,120	\$728	\$56	\$78	\$22	\$56
Northeast	1,953	1,269	98	137	39	98
Southwest [2]	2,291	1,489	115	160	46	115
Ahwatukee	703	457	35	49	14	35

[1] Includes the Northwest and Deer Valley areas.

[2] Includes the Estrella North, Estrella South, Laveen East and Laveen West areas.

Table 5: Existing Library DIFs

Description Unit	Single Family Per Dwelling	Multi-family Per Dwelling	Commercial Per 1000 sqft	Office Per 1000 sqft	Industrial Per 1000 sqft	Institutional Per 1000 sqft
Northwest [1]	\$0	\$0	\$0	\$0	\$0	\$0
Northeast	232	151	12	16	5	12
Southwest [2]	112	73	6	8	2	6
Ahwatukee	0	0	0	0	0	0

[1] Includes the Northwest and Deer Valley areas.

[2] Includes the Estrella North, Estrella South, Laveen East and Laveen West areas.

Table 6: Existing Major Arterial DIFs

Description Unit	Single Family Per Dwelling	Multi-family Per Dwelling	Commercial Per 1000 sqft	Office Per 1000 sqft	Industrial Per 1000 sqft	Institutional Per 1000 sqft
Northwest [1]	\$2,208	\$1,546	\$3,027	\$1,389	\$979	\$1,337
Northeast	2,392	1,675	3,279	1,505	1,061	1,449
Southwest [2]	573	401	785	361	254	347
Ahwatukee	0	0	0	0	0	0

[1] Includes the Northwest and Deer Valley areas.

[2] Includes the Estrella North, Estrella South, Laveen East and Laveen West areas.

Table 7: Existing Storm Drainage DIFs

Description Unit	Single Family Per Dwelling	Multi-family Per Acre	Commercial Per Acre	Office Per Acre	Industrial Per Acre	Institutional Per Acre
Northwest [1]	\$0	\$0	\$0	\$0	\$0	\$0
Northeast	0	0	0	0	0	0
Estrella [2]	1,278	5,112	5,112	5,112	5,112	5,112
Laveen [3]	1,277	5,108	5,108	5,108	5,108	5,108
Ahwatukee	0	0	0	0	0	0

[1] Includes the Northwest and Deer Valley areas.

[2] Includes the Estrella North and Estrella South areas within the southwest region of the City.

[3] Includes the Laveen East and Laveen West areas within the southwest region of the City.

For utility service, new development is generally responsible for purchasing capacity in the system based on potential demand. Potential demand is measured in many ways throughout the water and wastewater utility industry, with meter size serving as a relatively simple and commonly used assessment option. For the water and wastewater services

identified in Tables 8 and 9, DIFs are based on the number of dwelling units or assessed pursuant to the water meter size and meter type. MF residential developments are assessed per dwelling unit regardless of meter size serving the connection. SF residential developments are assessed per dwelling unit for meter sizes of 1-inch and smaller and increase by meter size for 1 1/2-inch or 2-inch water meters. The City uses both meter size and type for assessment of water and wastewater DIFs for non-residential development and dedicated irrigation meters for all types of development.

Water DIFs are assessed in two service areas which are comprised of sub-areas depicted in Figure 1 and summarized below:

- The Northern water service area consists of the Northwest, Deer Valley, and Northeast areas.
- The Southern water service area consists of the Estrella North, Estrella South, Laveen East, Laveen West, and Ahwatukee sub-areas.

Table 8: Existing Water DIFs

Description	Unit	Northern Area [1]	Southern Area [2]
Multifamily (Domestic)	Dwelling	\$2,123	\$1,198
SF Less 1 1/2-inch	Dwelling	5,935	3,499
SF 1.5-inch	Meter	21,162	13,050
SF 2.0-inch	Meter	34,232	21,248
Non-res 3/4-inch	Meter	13,254	8,090
Non-res 1-inch	Meter	21,634	13,010
Non-res 1.5-inch	Meter	43,377	26,179
Non-res 2-inch displacement	Meter	69,346	41,819
Non-res 2-inch turbine	Meter	80,500	47,809
Non-res 3-inch compound	Meter	152,436	92,169
Non-res 3-inch turbine	Meter	184,686	109,803
Non-res 4-inch compound	Meter	262,084	158,798
Non-res 4-inch turbine	Meter	328,355	199,247
Non-res 6-inch compound	Meter	595,839	363,445
Non-res 6-inch turbine	Meter	701,347	425,933
Non-res 8-inch compound	Meter	690,847	415,433
Non-res 8-inch turbine	Meter	1,239,015	757,028

[1] Includes the Northwest, Deer Valley and Northeast areas.

[2] Includes the Estrella North, Estrella South, Laveen East, Laveen West and Ahwatukee areas.

Wastewater DIFs are assessed within the same eight services areas identified in Figure 1, with four difference DIF assessment schedules as summarized below.

- The Northwest and Northeast service areas comprise the Northern Area.
- Deer Valley, Estrella North, Laveen East, and Ahwatukee service areas comprise the Multiple Areas shown in Table 9. These areas share a common fee level for wastewater treatment capacity only (i.e. the fee in these areas does not include network expansion costs).
- Estrella South and Laveen West have separate fees which include both wastewater treatment capacity as well as varying network expansion costs.

Table 9: Existing Wastewater DIFs

Description	Unit	Northern Area [1]	Multiple Areas [2]	Estrella South [3]	Laveen West [3]
Multifamily (Domestic)	Dwelling	\$1,468	\$532	\$1,454	\$1,378
SF Less 1 1/2-inch	Dwelling	3,130	1,221	3,102	2,947
SF 1.5-inch	Meter	11,821	5,464	11,728	11,212
SF 2.0-inch	Meter	19,281	9,106	19,132	18,306
Non-res 3/4-inch	Meter	7,793	3,497	7,730	7,381
Non-res 1-inch	Meter	12,525	5,347	12,420	11,837
Non-res 1.5-inch	Meter	25,178	10,879	24,968	23,807
Non-res 2-inch displacement	Meter	40,223	17,334	39,887	38,029
Non-res 2-inch turbine	Meter	45,915	18,731	45,516	43,309
Non-res 3-inch compound	Meter	88,710	38,579	87,975	83,904
Non-res 3-inch turbine	Meter	105,510	43,219	104,596	99,539
Non-res 4-inch compound	Meter	152,850	66,945	151,590	144,615
Non-res 4-inch turbine	Meter	191,813	84,431	190,238	181,519
Non-res 6-inch compound	Meter	350,063	156,776	347,228	331,534
Non-res 6-inch turbine	Meter	410,063	181,002	406,703	388,108
Non-res 8-inch compound	Meter	399,563	170,502	396,203	377,605
Non-res 8-inch turbine	Meter	729,263	328,392	723,383	690,835

[1] Includes the Northwest and Northeast service areas.

[2] Includes the Deer Valley, Estrella North, Laveen East, and Ahwatukee areas. These areas only include costs for wastewater treatment.

[3] These areas include both costs for wastewater treatment as well as varying network expansion costs.

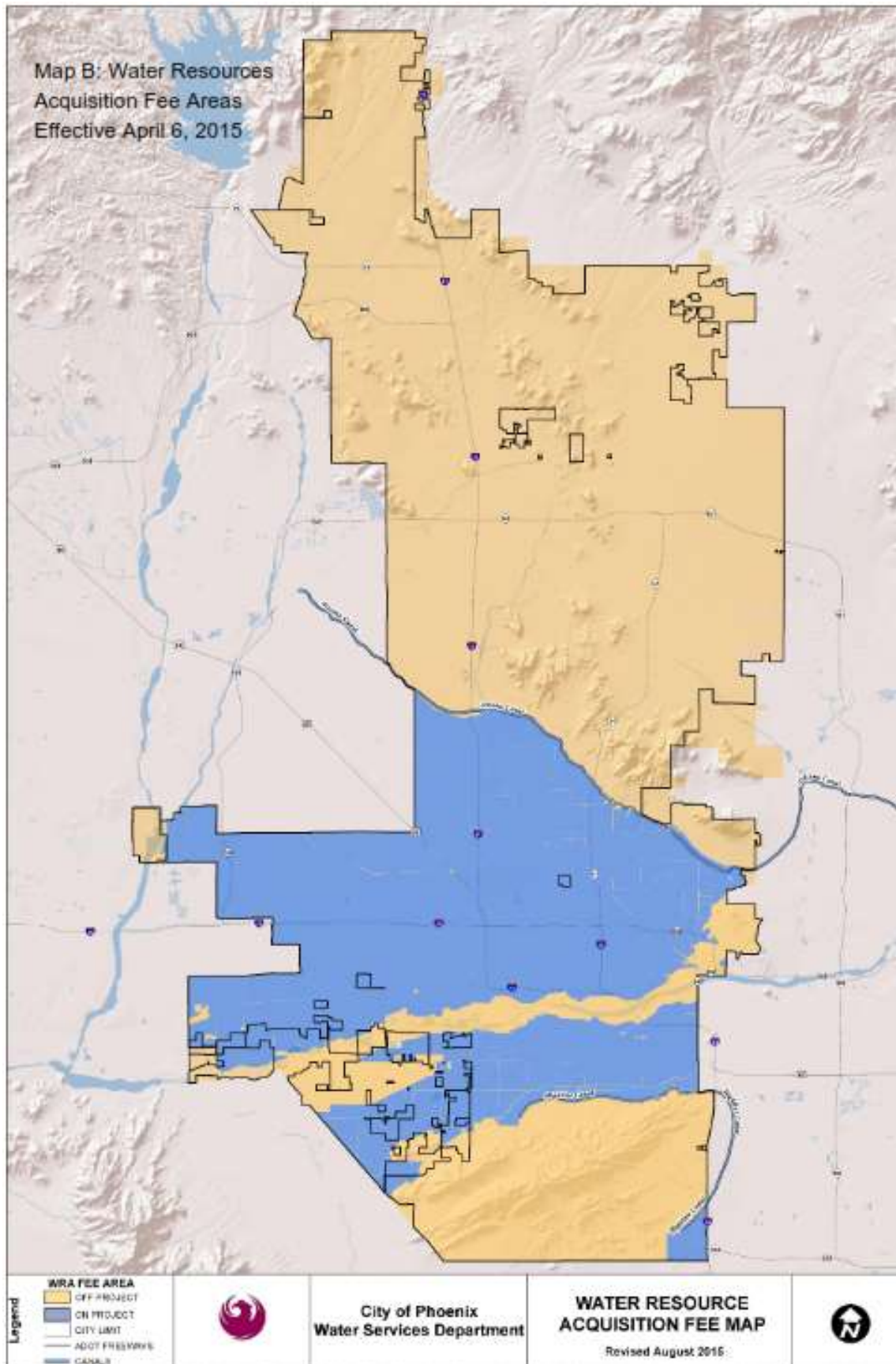
The WRAF are charged to recover funds that will be used for the acquisition of water resources and related infrastructure. The WRAF are charged to recover funds that will be used for the acquisition of water resources and related infrastructure. The City has been partitioned into two primary service areas for the WRAF as follows:

- On-Project: Areas provided water by the Salt River Project (SRP) primarily from the Salt and Verde river systems. These areas are designated as having water resources to provide a 100-year assured water supply under moderate shortage and moderate demand conditions. Development is controlled by the Salt River Water Users Association. Adequate water supplies and associated infrastructure are currently available for new development in the On-Project areas and the City is not actively developing alternative water sources to serve them.⁹
- Off-Project areas: Areas provided water from sources other than the SRP. These areas require additional water resources to provide a 100-year assured water supply under moderate shortage and moderate demand conditions. Lands do not have prior specific water rights from the Salt and Verde rivers and associated reservoirs, and as a result, more costly water resources from sources like the Central Arizona Project are required to serve new development or additional demands by existing users.

Figure 2 summarizes the two primary service areas.

⁹ Water Resources Acquisition Fee Update Report and Infrastructure Improvements Plan, November 14, 2014.

Figure 2: WRAF Service Areas¹⁰



¹⁰ From Annual Development Impact Fee Report FY 2017-18, August 30, 2018.

Table 10 summarizes the WRAF assessed to Off-Project areas within the City. Similar to water and wastewater, MF residential developments are assessed a WRAF per dwelling unit regardless of meter size serving the connection. SF residential developments are assessed per dwelling unit for meter sizes of 1-inch and smaller and increase with meter size for 1 1/2 -inch and 2-inch water meters. The City uses both meter size and type for to assess WRAFs for non-residential development and dedicated irrigation meters for all types of development.

Table 10: Existing WRAFs Effective April 6, 2015

Meter Type	Meter Size	Customer Type [1]	Off-Project	On-Project
Multifamily Unit	Unit	MF	\$296	\$0
Displacement	3/4-inch	SF	778	0
Displacement	1-inch	SF	778	0
Displacement	1-1/2-inch	SF	2,590	0
Displacement	2-inch	SF	4,145	0
Displacement	3/4-inch	ICIL	1,649	0
Displacement	1-inch	ICIL	2,754	0
Displacement	1-1/2-inch	ICIL	5,491	0
Displacement	2-inch	ICIL	8,788	0
Turbine Class II	2-inch	ICIL	10,437	0
Compound Class II	3-inch	ICIL	19,242	0
Turbine Class II	3-inch	ICIL	23,908	0
Compound Class II	4-inch	ICIL	32,976	0
Turbine Class II	4-inch	ICIL	41,220	0
Compound Class II	6-inch	ICIL	74,196	0
Turbine Class II	6-inch	ICIL	87,931	0
Compound Class II	8-inch	ICIL	87,931	0
Turbine Class II	8-inch	ICIL	153,883	0

[1] SF = single family; MF = multifamily and mobile home (domestic/indoor use only);
ICIL = industrial, commercial, institutional and landscape meters

2. Study Process

2.1. Audit Approach

Raftelis first reviewed the DIF and WRAF revenues reported against independently calculated amounts based on the appropriate criteria to check the accuracy of assessed charges. Next, the actual expenditures reported over the Audit Period were compared against the IFP and WRAF Report to verify that funded projects were included. Finally, the reported Audit Period growth by each land use classification was reviewed against the categories provided for in the IFP and WRAF Report.

2.2. Data Provided by City

To assist with the review of the DIF charges, the City provided an MS-Excel based report with 23,314 DIF charges for the Audit Period. For each DIF charge, this data includes:

- Service area
- Issue date
- Calculated date
- EDUs
- Land Use
- Fee category
- Unadjusted DIF amount
- Adjusted DIF amount
- Developer credits
- Permit status

The DIF charges provided span eight fee categories and total over \$59.5 million in unadjusted DIF revenues over the Audit Period. The unadjusted DIF revenue was calculated using the DIF assessment schedules identified in the IFP. DIF revenues may then be adjusted by the City to account for grandfathering provisions (per ARS §9-463.05F) and/or developer credits. The total charges, Equivalent Demand Units (EDUs¹¹), and unadjusted revenue amounts by DIF category are provided on Table 11.

¹¹ One EDU has been established as the demand for a particular public service by one single-family home. EDUs are assigned to all other land uses based on the demand as compared to one single-family home.

Table 11: Audit Period DIF Charges, EDUs and Revenues by Fee Category

<u>Description</u>	<u>DIF Charges</u>	<u>EDUs</u>	<u>Unadjusted DIF Revenues</u>
Fire	3,126	5,488	\$3,049,303
Library	3,019	3,635	489,536
Major Arterials	2,996	6,084	8,299,498
Parks	3,126	4,108	7,589,839
Police	3,126	5,488	2,738,815
Storm Drainage	1,579	2,508	3,204,403
Wastewater	3,103	4,236	12,073,773
Water	3,233	4,511	22,083,616
Total	23,308 ¹²	36,058	\$59,528,783

Additionally, the City reported 3,487 charges and \$4.4 million in revenue from WRAFs over the Audit Period. Table 12 presents the number of charges, EDUs, and unadjusted revenue amounts for the WRAFs.

Table 12: Audit Period WRAF Charges, EDUs and Revenues

<u>Description</u>	<u>Charges</u>	<u>EDUs</u>	<u>Unadjusted WRAF Revenues</u>
WRA Fees	3,487	6,656.80	\$4,422,679

2.3. Land Use Assumptions Audit

The permit data provided by the City were used to review actual growth over the Audit Period to the forecasted level of growth in the City’s IFP and WRAF Report. The growth identified in the IFP was provided for a 10-year period and not broken out into annual forecasts. Raftelis used 2/10 (two years to reflect the period from July 2016 through June 2018) of the LUA forecasted growth as a baseline of what might be expected over the Audit Period. A table is provided for each fee category that compares the actual growth in EDUs, EDUs forecast by the LUA, and the actual growth as a percentage of the LUA forecast growth. The Storm Drainage and WRAF growth forecasts are different as the fees are not broken out by the various land uses. Appendix C provides more detailed information related to actual and projected growth for each service area.

The LUA forecast is compared to actual development over the 2-year Audit Period for the following:

- Fire Protection and Police – Table 13
- Library – Table 14
- Parks – Table 15
- Major Arterials – Table 16
- Storm Drainage – Table 17
- Water – Table 18

¹² Six permit records did not include a fee category. Five of these records had blank spaces in the field for EDUs. The total EDUS and unadjusted net revenue for all permit records without a listed fee category are 1.0 and \$2,395, respectively.

- Wastewater – Table 19
- WRAF – Table 20

Table 13: Fire Protection and Police LUA Audit

Description	Actual EDUs	LUA Forecast EDUs	Actual as % of LUA
Single Family	2,792	10,786	25.9%
Multi-family	1,210	1,380	87.7%
Commercial	140	712	19.7%
Institutional	167	374	44.6%
Office	0	323	0.0%
Industrial ¹³	<u>1,179</u>	<u>592</u>	199.3%
Total	5,488	14,167	38.7%

Table 14: Library LUA Audit

Description	Actual EDUs	LUA Forecast EDUs	Actual as % of LUA
Single Family	2,787	10,786	25.8%
Multi-family	755	1,380	54.7%
Commercial	4	46	8.7%
Institutional	5	27	18.5%
Office	0	32	0.0%
Industrial ¹²	<u>83</u>	<u>42</u>	197.6%
Total	3,635	12,313	29.5%

Table 15: Parks LUA Audit

Description	Actual EDUs	LUA Forecast EDUs	Actual as % of LUA
Single Family	2,792	10,786	25.9%
Multi-family	1,210	1,380	87.7%
Commercial	9	46	19.7%
Institutional	12	27	44.7%
Office	0	32	0.0%
Industrial ¹²	<u>84</u>	<u>42</u>	199.5%
Total	4,108	12,313	33.4%

Table 16: Major Arterials LUA Audit

Description	Actual EDUs	LUA Forecast EDUs	Actual as % of LUA
Single Family	2,678	10,552	25.4%
Multi-family	1,275	1,389	91.8%
Commercial	230	1,213	19.0%
Institutional	118	324	36.5%
Office	0	258	0.0%
Industrial ¹²	<u>1,782</u>	<u>929</u>	191.8%
Total	6,084	14,664	41.5%

¹³ Includes permits with land use designation of “Mini-warehouse”; this designation was created after the publication of the IFP and was therefore not considered in original projections.

Table 17: Storm Drainage LUA Audit

Description	Actual EDUs	LUA Forecast EDUs	Actual as % of LUA
All Classes	2,508	11,736	21.4%

Table 18: Water LUA Audit

Description	Actual EDUs	LUA Forecast EDUs	Actual as % of LUA
Single Family	2,902	10,786	26.9%
Multi-family	951	1,104	86.1%
Commercial	341	392	86.8%
Institutional	76	119	64.0%
Office	7	127	5.6%
Industrial ¹³	<u>234</u>	<u>465</u>	50.4%
Total	4,511	12,994	34.7%

Table 19: Wastewater LUA Audit

Description	Actual EDUs	LUA Forecast EDUs	Actual as % of LUA
Single Family	2,787	10,786	25.8%
Multi-family	1,102	1,040	105.9%
Commercial	138	365	37.8%
Institutional	55	119	45.9%
Office	4	114	3.3%
Industrial ¹⁴	<u>150</u>	<u>465</u>	32.3%
Total	4,236	12,889	32.8%

Table 20: WRAF Growth Audit

Description	Actual EDUs	Forecast EDUs	Actual as % of Forecast
All Classes	5,160	7,465	69.1%

As shown in Tables 13 through 21, the overall growth in EDUs for the study period is significantly lower than the forecast provided in the City’s IFP for an average 2-year period. No growth for office land use was seen in permit categories other than water and wastewater, for which actual growth was 5.6% and 3.3% of forecast, respectively. Actual growth in single family land use ranged from approximately 21.4% to 26.9% of forecast for all fee categories. Growth in institutional land use ranged from a low of 36.5% of forecast for major arterial permits to a high of 64.0% of forecast for water permits.

Despite this trend, several land use categories experienced more growth than anticipated. Growth in industrial land use was higher than anticipated in all permit categories but water and wastewater. Although actual industrial land use was only 32.3% of forecast for wastewater permits, actual growth for both parks and library permits was over

¹⁴ Includes permits with land use designation of “Mini-warehouse”; this designation was created after the publication of the IFP and was therefore not considered in original projections.

197.6% of forecast. Similarly, growth in multifamily land use for wastewater permits was 105.9% of forecast. Multifamily land use saw a minor shortfall in all other categories, with a low of 54.7% of forecast for library permits.

The differences in actual and forecast growth are not a cause for immediate concern or action as growth is not always consistent. While the previous audit reported a much greater difference from forecast to actual growth, this analysis demonstrates that this gap has closed slightly for most categories and noticeably for other categories. The City should continue to monitor this trend in future audits. If the actual growth continues to be significantly lower than anticipated in the IFP, the City should consider updating the IFP to reflect more appropriate growth levels.

2.4. Infrastructure Improvements Plan Audit

Multiple elements are required to be included as part of the IIP per ARS §9-463.05. These elements include identifying existing facilities with available capacity to serve new customers, documenting the respective service levels, and identifying future improvements and capacity added which may also be necessary to serve future customers over a 10- to 15-year period. The City met the requirements of the IIP as part of the IFP and WRAF Report previously identified which support the DIFs and WRAFs in place over the Audit Period.

Many aspects of the IIP will be updated in future DIF and WRAF updates as required by ARS §9-463.05, similar to the process the City is now completing; the audit is focused on how the City has administered the DIF and WRAF in assessing new and increased development consistent with the adopted fee schedules and using the restricted revenues for the purpose stated within the adopted reports. As a result, the IIP-related audit requirements are limited to:

1. DIFs were assessed to development by fee category and service area as detailed within the adopted IIP and
2. Confirming that actual uses of DIF and WRAF revenues over the Audit Period were consistent with the improvements identified. Raftelis compared DIF and WRAF revenues and expenses against the IIP section of the IFP and WRAF report.

2.5. IFP and WRAF Expense Audit

During the Audit Period, there were no expenditures from the DIF and WRAF funds associated with the IFP and WRAF Report, respectively. The expenditures are identified in the Development Impact Fee Annual Reports for FY 2016-17 and FY 2017-18. Schedule B of the 2016 Development Impact Fee Annual Report identifies the DIF project expenditures by fee category, fund number, description, expenditure amount, and a few additional items. A footnote to Schedule B identifies that any funds numbered 3001-3078 reflect the funds collected and used pursuant to the IFP. These DIF funds are the focus of this audit. Neither the FY 2016-17 nor FY 2017-18 Annual Development Impact Fee Report identifies any project expenditures in these 3000 level funds.

Schedule E of the Annual Development Impact Fee Reports identifies the WRAF project expenditures by fee category, project number, description, location, and expenditure amount. There were no expenditures reported in either the FY 2016-17 or FY 2017-18 Reports.

2.6. DIF and WRAF Revenue Audit

Using the DIF charges discussed in Section 2.2, the unadjusted DIF amount for each of the 23,314 charges provided was re-calculated by Raftelis and compared to the amount reported. To test for revenue assessment errors,

the DIFs identified in the IFP were applied to each of the charges by Raftelis, based on the service area, DIF category, EDUs, and land use classification provided. These calculated DIF revenues were compared to the unadjusted DIF amount reported. Any record showing a discrepancy was considered a potential inaccuracy subject to additional review and validation. Similar information was provided for the WRAFs. Raftelis completed the WRAF revenue audit using the same process and the appropriate fee schedule.

Because the City has a significant number of developer agreements and ongoing developments that have outstanding credits and/or qualify for the grandfathering provisions, Raftelis used the amount calculated before adjustments for comparison. The application of developer credits and grandfathering provisions is beyond the scope of the Biennial Audit requirements.

As shown in Table 22, 353 DIF records, representing approximately 1.5% of all DIF charges, were initially identified for additional review within Fire, Water, and Wastewater DIFs. For the WRAF records, 165 were initially identified for additional review in the preliminary review.

Table 21: DIF and WRAF Records for Additional Review

Description	Number of Records
Fire	5
Library	0
Major Arterials	0
Parks	0
Police	0
Storm Drainage	0
Wastewater	30
Water	152
WRAF	165
Blank	<u>1</u>
Total	353

As previously discussed, Raftelis compared independent calculations of DIF and WRAF amounts to the unadjusted amount provided by the City. The preliminary records identified for further review for both DIFs and WRAFs have been discussed with the City and addressed in further detail in the “Adjustments and Feedback from City” subsection. Appendix A includes the validation for all records subject to additional review.

2.7. Adjustments and Feedback from City

A majority of water and wastewater permit records subject to additional review were the result of a dearth of data used to calculate the appropriate charges. Although the data provided by the City included land use type, unit or meter type was unavailable. This was particularly problematic with water and wastewater DIFs, which are calculated based on unit or meter type. Fire permit records subject to additional review were the result of erroneous calculations related to the adjusted fee; rather than being charged the new fee, the old fee was applied. A similar issue occurred with the WRAF.

Appendix A details each DIF record subject to additional review and includes City feedback and comments.

With this response from the City, Raftelis could validate each of the 390 records identified for additional review.

Fire – five records subject to review

- Five of the fire records were determined to have erroneously used the old fee instead of the new fees.

WRAF – 165 records subject to review

- 135 WRAF records were determined to have inaccurately used the old fee instead of the new fees.
- 25 WRAF records were related to developer agreements.
- Two WRAF records were related to lots that were located in both on- and off-project areas; the rate was calculated accordingly and verified by Raftelis.
- One permit number was split into two WRAF records; the total amount charged was found to be correct.
- Two WRAF records were charged an incorrect fee stemming from an undetermined source.

Water – 152 records subject to review

- 151 of the water records were related to the DIF Offset, which is increased for connections outside of City limits and unascertainable from the initial data provided.
- One water record was related to a developer agreement.

Wastewater – 30 records subject to review

- 27 wastewater records were related to the DIF offset, which is increased for connections outside of City limits and unascertainable from the initial data provided.
- Two wastewater DIF records were related to additional charges assessed to outside city connections.
- For the final wastewater DIF record, the City confirmed that the included DIF assessment was for more than one meter, which was not ascertainable from the permit data provided for this study. The City provided the number of meters and the meter sizes for each record initially identified for further review.

Additionally, eleven permit numbers were found to have multiple records for the same fee category. These records were found to be the result of revisions to original permits, which, once updated, remained on record. The City provided permit data for the revised permits. The final DIF amounts were subsequently calculated using this updated information and were verified to match the amounts initially reported.

2.8. Additional WRAF Feedback from City

Upon receipt of the WRAF permits deemed to have been inaccurately charged, the City sought to determine the source of the inaccuracy, issue refunds where permit fees were overpaid, and apply payment from an internal fund when the permit fee had been under collected. This effort from the City resulted in the following findings.

1. 55 records qualified for the grandfathering rule and have accurately been charged the old fee.
2. 18 records were determined to have inaccurately used the old fee instead of the new fees, resulting in an overcharge to customers a total of \$9,875. The City acted to correct the fee in the KIVA billing system and issue refunds to customers.
3. 32 records were undercharged, resulting in an under-collection of \$78,134. The City corrected the fees for these permits and applied payment from an internal fund to the WRA fund.

Overall, a total of 50 permits were determined to have been charged an incorrect WRAF. Appendix B details each WRA record subject to additional review and includes City feedback and comments.

2.9. Overall Findings

Pursuant to the discussion above the following findings are provided:

1. The difference between growth forecasted in the LUA and the actual growth experienced by the City should be monitored but is not an area of immediate concern. Growth often occurs less linearly as certain development may occur more rapidly than others and can be influenced by various external factors. Additionally, as the City DIFs are assessed within certain service areas where new development is anticipated that will require expansions to facilities providing necessary public services and WRAFs assessed only within Off-Project areas, growth may occur within the City, but in areas where DIFs and/or WRAFs are not currently assessed increasing the difficulty in projecting where future growth may occur in a given year.
2. The completed revenue audit has not found any material discrepancies when compared to the DIFs identified in the IFP and the WRAFs identified in the WRAF Report.
3. Based on the information obtained through the City's annual DIF reports, no expenditures identified in the IFP and WRAF reports were made throughout the Audit Period.

APPENDIX A:

**DIF Records Subject to
Additional Review with Response
from City**

Appendix A
DIF Records Subject to Additional Review with Response from City

Line No.	Permit Number	Impact Fee Service Area2	Issue Date	Total EDUs	Land Use	DIF Category	Unadjusted DIF	Adjusted DIF	City Comments
1	16033900	Ahwatukee	12/02/2016	1.00	Single Family	FIRE	531	531	used the old fee should have used the new fee. Payment received on 12.02.16
2	16035736	Northwest	12/19/2016	3.25	Multifamily	FIRE	1,543	1,543	used old fee should have used the new fee . Payment received on 12.19.16
3	16035737	Northwest	12/19/2016	3.25	Multifamily	FIRE	1,543	1,543	used old fee should have used the new fee . Payment received on 12.19.16
4	16035738	Northwest	12/19/2016	3.25	Multifamily	FIRE	1,543	1,543	used old fee should have used the new fee . Payment received on 12.19.16
5	17031515	Northwest	11/03/2017	3.25	Multifamily	FIRE	1,543	1,543	used old fee should have used the new fee . Payment received on 11.03.17
6	17001157	Estrella North	01/12/2017	7.49	Industrial/warehouse	WASTEWATER-M	10,879	10,879	correct. See attached
7	16018955	Northwest	07/01/2016	7.49	Commercial/Retail	WASTEWATER-M	25,178	25,178	correct. See attached
8	16019803	Laveen West	07/12/2016	1	Single Family	WASTEWATER-M	2,647	2,647	outside city. Correct. See attached
9	16029428	Laveen West	10/17/2016	11.99	Commercial/Retail	WASTEWATER-M	38,029	38,029	correct. See attached
10	16029819	Northwest	10/19/2016	14.98	Public Institution	WASTEWATER-M	50,356	50,356	correct. Two 1.5" water meters. See attached
11	16029867	Estrella North	10/20/2016	7.49	Commercial/Retail	WASTEWATER-M	10,879	10,879	correct. See attached
12	16032725	Estrella North	11/18/2016	3.76	Industrial/warehouse	WASTEWATER-M	5,347	5,347	correct. See attached
13	16032725	Estrella North	11/18/2016	2.25	Industrial/warehouse	WASTEWATER-M	3,497	-3,497	correct. See attached
14	16034912	Estrella North	12/12/2016	2.25	Industrial/warehouse	WASTEWATER-M	3,497	3,497	correct. See attached
15	16035750	Northwest	12/19/2016	7.49	Commercial/Retail	WASTEWATER-M	25,178	25,178	correct. See attached
16	16035861	Estrella South	12/20/2016	11.99	Industrial/warehouse	WASTEWATER-M	39,887	39,887	correct. See attached
17	17004305	Estrella South	02/15/2017	2.25	Industrial/warehouse	WASTEWATER-M	7,729	7,729	correct. See attached
18	17011486	Estrella South	04/25/2017	11.99	Industrial/warehouse	WASTEWATER-M	39,887	39,887	correct. See attached
19	17012959	Laveen West	05/10/2017	7.49	Commercial/Retail	WASTEWATER-M	23,807	23,807	correct. See attached
20	17017952	Northwest	06/27/2017	7.49	Commercial/Retail	WASTEWATER-M	25,178	25,178	correct. See attached
21	17018318	Estrella South	06/29/2017	3.76	Commercial/Retail	WASTEWATER-M	12,420	12,420	correct. See attached
22	17025886	Northwest	09/12/2017	7.49	Commercial/Retail	WASTEWATER-M	25,178	25,178	correct. See attached
23	17030070	Laveen West	10/20/2017	1	Single Family	WASTEWATER-M	2,647	2,647	outside city. Correct. See attached
24	17031096	Laveen East	10/31/2017	3.76	Miniwarehouse	WASTEWATER-M	5,347	5,347	correct. See attached
25	17033484	Estrella North	11/28/2017	2.25	Commercial/Retail	WASTEWATER-M	3,497	3,497	correct. See attached
26	17034870	Estrella South	12/11/2017	2.25	Commercial/Retail	WASTEWATER-M	7,729	7,729	correct. See attached
27	18003762	Laveen West	02/06/2018	3.76	Commercial/Retail	WASTEWATER-M	11,837	11,837	correct. See attached
28	18007373	Laveen East	03/10/2018	7.49	Commercial/Retail	WASTEWATER-M	10,879	10,879	correct. See attached
29	18007786	Northwest	03/14/2018	11.99	Commercial/Retail	WASTEWATER-M	40,223	40,223	correct. See attached
30	18007957	Estrella South	03/15/2018	3.76	Office	WASTEWATER-M	12,420	12,420	correct. See attached
31	18010218	Estrella South	04/05/2018	11.99	Industrial/warehouse	WASTEWATER-M	39,887	39,887	correct. See attached
32	18010965	Estrella South	04/12/2018	11.99	Industrial/warehouse	WASTEWATER-M	39,887	39,887	correct. See attached
33	18011524	Northwest	04/18/2018	7.49	Commercial/Retail	WASTEWATER-M	25,178	25,178	correct. See attached
34	18014357	Northwest	05/11/2018	3.76	Public Institution	WASTEWATER-M	12,525	12,525	correct. See attached
35	18014614	Northwest	05/15/2018	3.76	Commercial/Retail	WASTEWATER-M	12,525	12,525	correct. See attached
36	18012642	Northeast	04/27/2018	11.3	Commercial/Retail	WATER-L	73,846	73,846	correct. See attached
37	17019970	Northwest	07/18/2017	11.3	Commercial/Retail	WATER-L	73,846	73,846	correct. See attached
38	18015101	Northwest	05/18/2018	11.3	Commercial/Retail	WATER-L	73,846	73,846	correct. See attached
39	17027042	Ahwatukee	09/22/2017	11.3	Commercial/Retail	WATER-L	46,319	46,319	correct. See attached
40	17030617	Laveen East	10/26/2017	11.3	Commercial/Retail	WATER-L	46,319	46,319	correct. See attached
41	17005824	Laveen West	03/02/2017	11.3	Single Family	WATER-L	46,319	46,319	correct. See attached
42	17007906	Northeast	03/21/2017	7.06	Multifamily	WATER-L	46,137	46,137	correct. See attached
43	17018661	Estrella South	07/05/2017	7.06	Multifamily	WATER-L	28,939	28,939	correct. See attached
44	17018664	Estrella South	07/05/2017	7.06	Multifamily	WATER-L	28,939	28,939	correct. See attached. Exact same calculation as 17018661
45	17018665	Estrella South	07/05/2017	7.06	Multifamily	WATER-L	28,939	28,939	correct. See attached. Exact same calculation as 17018661
46	17022073	Estrella South	08/04/2017	7.06	Multifamily	WATER-L	28,939	28,939	correct. See attached. Exact same calculation as 17018661
47	17025996	Ahwatukee	09/13/2017	7.06	Commercial/Retail	WATER-L	28,939	28,939	correct. See attached
48	16023643	Laveen East	08/17/2016	7.06	Single Family	WATER-L	28,939	28,939	correct. See attached
49	18004050	Laveen West	02/08/2018	7.06	Commercial/Retail	WATER-L	28,939	28,939	correct. See attached
50	17016770	Deer Valley	06/15/2017	7.06	Single Family	WATER-L	46,137	46,137	correct. See attached.
51	17016780	Deer Valley	06/15/2017	7.06	Single Family	WATER-L	46,137	46,137	correct. See attached. Exact same calculation as 17016770
52	16021243	Northeast	07/25/2016	7.06	Single Family	WATER-L	46,137	28,550	correct. See attached.
53	18003502	Northeast	02/02/2018	7.06	Single Family	WATER-L	46,137	46,137	correct. See attached.
54	18003503	Northeast	02/02/2018	7.06	Single Family	WATER-L	46,137	46,137	correct. See attached. Exact same calculation as 18003502
55	17030387	Northeast	10/24/2017	7.06	Commercial/Retail	WATER-L	46,137	46,137	correct. See attached. Exact same calculation as 18003502
56	18015785	Northeast	05/24/2018	7.06	Commercial/Retail	WATER-L	46,137	46,137	correct. See attached. Exact same calculation as 18003502
57	17012726	Northeast	05/08/2017	7.06	Commercial/Retail	WATER-L	46,137	46,137	correct. See attached. Exact same calculation as 18003502
58	18012641	Northeast	04/27/2018	7.06	Commercial/Retail	WATER-L	46,137	46,137	correct. See attached. Exact same calculation as 18003502
59	18015090	Northeast	05/18/2018	7.06	Commercial/Retail	WATER-L	46,137	46,137	correct. See attached. Exact same calculation as 18003502
60	18006239	Northeast	02/28/2018	7.06	Commercial/Retail	WATER-L	46,137	46,137	correct. See attached. Exact same calculation as 18003502
61	18006242	Northeast	02/28/2018	7.06	Commercial/Retail	WATER-L	46,137	46,137	correct. See attached. Exact same calculation as 18003502
62	17019973	Northwest	07/18/2017	7.06	Commercial/Retail	WATER-L	46,137	46,137	correct. See attached.

Line No.	Permit Number	Impact Fee Service Area2	Issue Date	Total EDUs	Land Use	DIF Category	Unadjusted DIF	Adjusted DIF	City Comments
63	18015109	Northwest	05/18/2018	7.06	Commercial/Retail	WATER-L	46,137	46,137	correct. See attached.
64	17013668	Northwest	05/17/2017	7.06	Single Family	WATER-L	46,137	46,137	correct. See attached.
65	17013668	Northwest	05/17/2017	7.06	Single Family	WATER-L	46,137	46,137	correct. See attached.
66	17013679	Northwest	05/17/2017	7.06	Single Family	WATER-L	46,137	46,137	correct. See attached.
67	17013679	Northwest	05/17/2017	7.06	Single Family	WATER-L	46,137	46,137	correct. See attached.
68	17010949	Northwest	04/19/2017	7.06	Multifamily	WATER-L	43,377	0	correct. See attached. Credit issued per credit agreement
69	17035672	Estrella North	12/18/2017	11.3	Commercial/Retail	WATER-D	43,319	43,319	correct. See attached.
70	17003520	Northeast	02/07/2017	3.54	Multifamily	WATER-L	23,134	-23,134	the correct calculation & amount paid by the customer
71	17003520	Northeast	02/07/2017	3.54	Multifamily	WATER-L	23,134	23,134	correct. See attached.
72	17018662	Estrella South	07/05/2017	3.54	Multifamily	WATER-L	14,510	14,510	correct. See attached.
73	17018663	Estrella South	07/05/2017	3.54	Multifamily	WATER-L	14,510	14,510	correct. See attached.
74	17017517	Laveen West	06/22/2017	3.54	Multifamily	WATER-L	14,510	14,510	correct. See attached.
75	17017518	Laveen West	06/22/2017	3.54	Multifamily	WATER-L	14,510	14,510	correct. See attached.
76	18007786	Northwest	03/14/2018	11.3	Commercial/Retail	WATER-D	69,346	69,346	correct. See attached.
77	17013314	Estrella North	05/12/2017	11.3	Industrial/warehouse	WATER-D	41,819	41,819	correct. See attached.
78	18015666	Estrella North	05/24/2018	11.3	Industrial/warehouse	WATER-D	41,819	41,819	correct. See attached. Exact same calculation as 17013314
79	18018612	Estrella North	06/19/2018	11.3	Industrial/warehouse	WATER-D	41,819	41,819	correct. See attached. Exact same calculation as 17013314
80	17021058	Estrella North	07/27/2017	11.3	Industrial/warehouse	WATER-D	41,819	41,819	correct. See attached. Exact same calculation as 17013314
81	17002470	Estrella North	01/26/2017	11.3	Industrial/warehouse	WATER-D	41,819	41,819	correct. See attached. Exact same calculation as 17013314
82	17011486	Estrella South	04/25/2017	11.3	Industrial/warehouse	WATER-D	41,819	41,819	correct. See attached. Exact same calculation as 17013314
83	18010965	Estrella South	04/12/2018	11.3	Industrial/warehouse	WATER-D	41,819	41,819	correct. See attached. Exact same calculation as 17013314
84	16035861	Estrella South	12/20/2016	11.3	Industrial/warehouse	WATER-D	41,819	41,819	correct. See attached. Exact same calculation as 17013314
85	18010218	Estrella South	04/05/2018	11.3	Industrial/warehouse	WATER-D	41,819	41,819	correct. See attached. Exact same calculation as 17013314
86	16029428	Laveen West	10/17/2016	11.3	Commercial/Retail	WATER-D	41,819	41,819	correct. See attached.
87	16021241	Northeast	07/25/2016	3.54	Single Family	WATER-L	23,134	14,275	correct. See attached.
88	18003504	Northeast	02/02/2018	3.54	Single Family	WATER-L	23,134	23,134	correct. See attached.
89	17033000	Northeast	11/20/2017	3.54	Commercial/Retail	WATER-L	23,134	22,309	correct. See attached.
90	17009332	Northeast	04/04/2017	3.54	Commercial/Retail	WATER-L	23,134	23,134	correct. See attached.
91	18015091	Northeast	05/18/2018	3.54	Commercial/Retail	WATER-L	23,134	23,134	correct. See attached.
92	18017913	Northeast	06/13/2018	3.54	Commercial/Retail	WATER-L	23,134	23,134	correct. See attached.
93	17007750	Northwest	03/20/2017	3.54	Commercial/Retail	WATER-L	23,134	23,134	correct. See attached.
94	17013677	Northwest	05/17/2017	3.54	Single Family	WATER-L	23,134	23,134	correct. See attached.
95	17025993	Ahwatukee	09/13/2017	3.54	Commercial/Retail	WATER-L	14,510	14,510	correct. See attached.
96	16026902	Estrella South	09/19/2016	3.54	Single Family	WATER-L	14,510	14,510	correct. See attached.
97	17035909	Estrella South	12/20/2017	3.54	Single Family	WATER-L	14,510	14,510	correct. See attached.
98	17035909	Estrella South	12/20/2017	3.54	Single Family	WATER-L	14,510	14,510	correct. See attached.
99	18004051	Laveen West	02/08/2018	3.54	Commercial/Retail	WATER-L	14,510	14,510	correct. See attached.
100	17008316	Laveen West	03/24/2017	3.54	Commercial/Retail	WATER-L	14,510	14,510	correct. See attached.
101	17024234	Laveen West	08/25/2017	3.54	Commercial/Retail	WATER-L	14,510	14,510	correct. See attached.
102	1700157	Estrella North	01/12/2017	7.06	Industrial/warehouse	WATER-D	26,179	26,179	correct. See attached.
103	16029867	Estrella North	10/20/2016	7.06	Commercial/Retail	WATER-D	26,179	26,179	correct. See attached.
104	18018612	Estrella North	06/19/2018	7.06	Industrial/warehouse	WATER-L	26,179	26,179	correct. See attached.
105	17021058	Estrella North	07/27/2017	7.06	Industrial/warehouse	WATER-L	26,179	26,179	correct. See attached.
106	17002470	Estrella North	01/26/2017	7.06	Industrial/warehouse	WATER-L	26,179	26,179	correct. See attached.
107	17027851	Estrella North	09/29/2017	7.06	Commercial/Retail	WATER-L	26,179	26,179	correct. See attached.
108	17011486	Estrella South	04/25/2017	7.06	Industrial/warehouse	WATER-L	26,179	26,179	correct. See attached.
109	18010965	Estrella South	04/12/2018	7.06	Industrial/warehouse	WATER-L	26,179	26,179	correct. See attached.
110	18007373	Laveen East	03/10/2018	7.06	Commercial/Retail	WATER-D	26,179	26,179	correct. See attached.
111	17012959	Laveen West	05/10/2017	7.06	Commercial/Retail	WATER-D	26,179	26,179	correct. See attached.
112	17027471	Northeast	09/27/2017	7.06	Commercial/Retail	WATER-D	43,377	43,377	correct. See attached.
113	17006891	Northeast	03/13/2017	7.06	Commercial/Retail	WATER-D	43,377	43,377	correct. See attached.
114	17017952	Northwest	06/27/2017	7.06	Commercial/Retail	WATER-D	43,377	43,377	correct. See attached.
115	18011524	Northwest	04/18/2018	7.06	Commercial/Retail	WATER-D	43,377	43,377	correct. See attached. Exact same calculation as 17017952
116	16035750	Northwest	12/19/2016	7.06	Commercial/Retail	WATER-D	43,377	43,377	correct. See attached. Exact same calculation as 17017952
117	16018955	Northwest	07/01/2016	7.06	Commercial/Retail	WATER-D	43,377	43,377	correct. See attached. Exact same calculation as 17017952
118	17025886	Northwest	09/12/2017	7.06	Commercial/Retail	WATER-D	43,377	43,377	correct. See attached.
119	17006145	Ahwatukee	03/06/2017	2.12	Single Family	WATER-L	8,690	8,690	correct. See attached.
120	16035163	Laveen West	12/14/2016	2.12	Single Family	WATER-L	8,690	8,690	correct. See attached.
121	16035165	Laveen West	12/14/2016	2.12	Single Family	WATER-L	8,690	8,690	correct. See attached. Exact same calculation as 16035163
122	16035166	Laveen West	12/14/2016	2.12	Single Family	WATER-L	8,690	8,690	correct. See attached. Exact same calculation as 16035163
123	16035167	Laveen West	12/14/2016	2.12	Single Family	WATER-L	8,690	8,690	correct. See attached. Exact same calculation as 16035163
124	17016782	Deer Valley	06/15/2017	2.12	Single Family	WATER-L	13,854	13,854	correct. See attached.
125	17000406	Northeast	01/05/2017	2.12	Single Family	WATER-L	13,854	13,854	correct. See attached.
126	18003505	Northeast	02/02/2018	2.12	Single Family	WATER-L	13,854	13,854	correct. See attached. Exact same calculation as 17000406
127	16035492	Northeast	12/16/2016	2.12	Single Family	WATER-L	13,854	13,854	correct. See attached. Exact same calculation as 17000406
128	17019968	Northwest	07/18/2017	2.12	Commercial/Retail	WATER-L	13,854	13,854	correct. See attached.

Line No.	Permit Number	Impact Fee Service Area2	Issue Date	Total EDUs	Land Use	DIF Category	Unadjusted DIF	Adjusted DIF	City Comments
129	17019975	Northwest	07/18/2017	2.12	Commercial/Retail	WATER-L	13,854	13,854	correct. See attached. Exact same calculation as 17019968
130	18015097	Northwest	05/18/2018	2.12	Commercial/Retail	WATER-L	13,854	13,854	correct. See attached. Exact same calculation as 17019968
131	17013681	Northwest	05/17/2017	2.12	Single Family	WATER-L	13,854	13,854	correct. See attached.
132	16032725	Estrella North	11/18/2016	2.12	Industrial/warehouse	WATER-D	8,090	-8,090	correct. See attached.
133	16034912	Estrella North	12/12/2016	2.12	Industrial/warehouse	WATER-D	8,090	8,090	correct. See attached.
134	17033484	Estrella North	11/28/2017	2.12	Commercial/Retail	WATER-D	8,090	8,090	correct. See attached.
135	1700157	Estrella North	01/12/2017	2.12	Industrial/warehouse	WATER-L	8,090	8,090	correct. See attached.
136	16020587	Estrella North	07/19/2016	2.12	Industrial/warehouse	WATER-L	8,090	8,090	correct. See attached.
137	17004305	Estrella North	02/15/2017	2.12	Industrial/warehouse	WATER-D	8,090	8,090	correct. See attached.
138	17034870	Estrella South	12/11/2017	2.12	Commercial/Retail	WATER-D	8,090	8,090	correct. See attached.
139	17031096	Laveen East	10/31/2017	2.12	Miniwarehouse	WATER-L	8,090	8,090	correct. See attached.
140	18007373	Laveen East	03/10/2018	2.12	Commercial/Retail	WATER-L	8,090	8,090	correct. See attached.
141	16029428	Laveen West	10/17/2016	2.12	Commercial/Retail	WATER-L	8,090	8,090	correct. See attached.
142	18014357	Northwest	05/11/2018	2.12	Public Institution	WATER-L	13,254	13,254	correct. See attached.
143	17019109	Northwest	07/10/2017	2.12	Commercial/Retail	WATER-L	13,254	13,254	correct. See attached.
144	18011177	Northeast	04/16/2018	3.54	Commercial/Retail	WATER-D	21,634	21,634	correct. See attached.
145	17006891	Northeast	03/13/2017	3.54	Commercial/Retail	WATER-L	21,634	21,634	correct. See attached.
146	18014357	Northwest	05/11/2018	3.54	Public Institution	WATER-D	21,634	21,634	correct. See attached.
147	18014614	Northwest	05/15/2018	3.54	Commercial/Retail	WATER-D	21,634	21,634	correct. See attached.
148	16032143	Northwest	11/14/2016	3.54	Office	WATER-L	21,634	21,634	correct. See attached.
149	17017952	Northwest	06/27/2017	3.54	Commercial/Retail	WATER-L	21,634	21,634	correct. See attached.
150	16035750	Northwest	12/19/2016	3.54	Commercial/Retail	WATER-L	21,634	21,634	correct. See attached.
151	16018955	Northwest	07/01/2016	3.54	Commercial/Retail	WATER-L	21,634	21,634	correct. See attached.
152	17025886	Northwest	09/12/2017	3.54	Commercial/Retail	WATER-L	21,634	21,634	correct. See attached.
153	17002564	Ahwatukee	01/27/2017	3.54	Commercial/Retail	WATER-D	13,010	13,010	correct. See attached.
154	16032725	Estrella North	11/18/2016	3.54	Industrial/warehouse	WATER-D	13,010	13,010	correct. See attached.
155	16029730	Estrella North	10/19/2016	3.54	Industrial/warehouse	WATER-L	13,010	13,010	correct. See attached.
156	16029867	Estrella North	10/20/2016	3.54	Commercial/Retail	WATER-L	13,010	13,010	correct. See attached.
157	18007957	Estrella South	03/15/2018	3.54	Office	WATER-D	13,010	13,010	correct. See attached.
158	17018318	Estrella South	06/29/2017	3.54	Commercial/Retail	WATER-D	13,010	13,010	correct. See attached.
159	16035861	Estrella South	12/20/2016	3.54	Industrial/warehouse	WATER-L	13,010	13,010	correct. See attached.
160	16020178	Estrella South	07/14/2016	3.54	Industrial/warehouse	WATER-L	13,010	13,010	correct. See attached.
161	18010218	Estrella South	04/05/2018	3.54	Industrial/warehouse	WATER-L	13,010	13,010	correct. See attached.
162	17031096	Laveen East	10/31/2017	3.54	Miniwarehouse	WATER-D	13,010	13,010	correct. See attached.
163	18003762	Laveen West	02/06/2018	3.54	Commercial/Retail	WATER-D	13,010	13,010	correct. See attached.
164	18003762	Laveen West	02/06/2018	3.54	Commercial/Retail	WATER-L	13,010	13,010	correct. See attached.
165	16028544	Northeast	10/06/2016	1	Single Family	WATER-D	5,635	5,635	correct. See attached.
166	17001618	Northeast	01/18/2017	1	Single Family	WATER-D	5,635	5,635	correct. See attached.
167	17002369	Northeast	01/26/2017	1	Single Family	WATER-D	5,635	5,635	correct. See attached.
168	17002369	Northeast	01/26/2017	1	Single Family	WATER-D	5,635	5,635	correct. See attached.
169	17002369	Northeast	01/26/2017	1	Single Family	WATER-D	5,635	5,635	correct. See attached.
170	17002369	Northeast	01/26/2017	1	Single Family	WATER-D	5,635	5,635	correct. See attached.
171	17002369	Northeast	01/26/2017	1	Single Family	WATER-D	5,635	5,635	correct. See attached.
172	17002369	Northeast	01/26/2017	1	Single Family	WATER-D	5,635	5,635	correct. See attached.
173	18015118	Estrella South	05/18/2018	1	Single Family	WATER-D	3,199	3,199	correct. See attached.
174	18018848	Estrella South	06/20/2018	1	Single Family	WATER-D	3,199	3,199	correct. See attached.
175	18014443	Northeast	05/14/2018	132.62	Multifamily	WATER-D	741,032	741,032	correct. See attached.
176	18016476	Northeast	06/01/2018	7.06	Industrial/warehouse	WATER-L	41,997	41,997	correct. See attached.
177	18016475	Northeast	06/01/2018	11.3	Industrial/warehouse	WATER-D	67,096	67,096	correct. See attached.
178	16035523	Northeast	12/16/2016	16.72	Multifamily	WATER-D	93,426	93,426	correct. See attached.
179	16035525	Northeast	12/16/2016	16.72	Multifamily	WATER-D	93,426	93,426	correct. See attached.
180	16035526	Northeast	12/16/2016	16.72	Multifamily	WATER-D	93,426	93,426	correct. See attached.
181	16035527	Northeast	12/16/2016	16.72	Multifamily	WATER-D	93,426	93,426	correct. See attached.
182	16035530	Northeast	12/16/2016	16.72	Multifamily	WATER-D	93,426	93,426	correct. See attached.
183	16035528	Northeast	12/16/2016	17.86	Multifamily	WATER-D	99,795	99,795	correct. See attached.
184	16035529	Northeast	12/16/2016	17.86	Multifamily	WATER-D	99,795	99,795	correct. See attached.
185	16035522	Northeast	12/16/2016	15.96	Multifamily	WATER-D	89,178	89,178	correct. See attached.
186	16035531	Northeast	12/16/2016	15.96	Multifamily	WATER-D	89,178	89,178	correct. See attached.
187	16035524	Northeast	12/16/2016	16.34	Multifamily	WATER-D	91,301	91,301	correct. See attached.
188	18013862	Estrella South	05/08/2018	0.76	Multifamily	[Blank]	2,395	2,395	Developer fee is correct for water. See attached detail from our system. Credit agreement with

APPENDIX B:

**WRAF Records Subject to
Additional Review with Response
from the City**

Appendix B
WRAF Records Subject to Additional Review with Response from City

Line No.	Permit Number	Project	Issue Date	Fee Code	Fee Quantity	Fee Amount	Fee Amount Total	City Comment
1	17029244	17-1233	10/12/2017	WRA2 3/4"	1	639	639	\$778 is current fee for single family. Fee is correct. 778= 639+139
2	17029244	17-1233	10/12/2017	WRAOFFSF3	1	139	139	\$778 is current fee for single family. Fee is correct. 778= 639+139
3	16019386	02-2395	07/07/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
4	16019538	02-2395	07/08/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
5	16020875	02-2395	07/21/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
6	16022346	02-2395	08/04/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
7	16023830	02-2395	08/19/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
8	16023831	02-2395	08/19/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
9	16023833	02-2395	08/19/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
10	16023834	02-2395	08/19/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
11	16023836	02-2395	08/19/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
12	16023837	02-2395	08/19/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
13	16024077	02-2395	08/22/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
14	16024079	02-2395	08/22/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
15	16028969	02-2395	10/11/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
16	16030367	02-2395	10/25/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
17	16030368	02-2395	10/25/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
18	16030370	02-2395	10/25/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
19	16030371	02-2395	10/25/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
20	16032040	02-2395	11/10/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
21	16032341	02-2395	11/15/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
22	16032345	02-2395	11/15/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
23	16032834	02-2395	11/18/2016	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
24	17000556	02-2395	01/06/2017	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
25	17002438	02-2395	01/26/2017	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
26	17003982	02-2395	02/10/2017	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
27	17007383	02-2395	03/16/2017	WRAOFFSF3	1	274	274	contract - Peninsula Horowitz. Fee is correct.
28	16026833	16-7	09/19/2016	WRA2 1.5"	1	788	788	Fee was corrected . \$778 is current fee for single family. Fee is correct. See attached
29	16028544	16-7	10/06/2016	WRA2 1.5"	1	788	788	is current fee for single family.
30	16019104	03-3600	07/05/2016	WRA2 3/4"	1	639	639	Change from 3/4 to 1" single family home no charge. Single family home WRA is the same for 3/4 & 1". Fee was entered and deducted= zero
31	16019482	04-2609	07/07/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
32	16019594	02-831	07/08/2016	WRA2 3/4"	1	639	639	Correct fee charged \$778. See attached.
33	16019956	02-3979	07/12/2016	WRA2 1"	1	1,065	1,065	old fee was corrected to \$778. See attached.
34	16020023	99-6028	07/13/2016	WRA2 3/4"	1	639	639	Old Fee Corrected - Charged Correct Fees on PLMB 19011974
35	16020024	99-6028	07/13/2016	WRA2 3/4"	1	639	639	Old Fee Corrected - Charged Correct Fees on PLMB 19011974
36	16020360	04-2609	07/15/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
37	16020365	04-2609	07/15/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
38	16020397	93-0000100	07/15/2016	WRA2 3/4"	1	639	639	Charged Old Fee - No Meter Sold. No WRA was paid
39	16020470	04-2609	07/18/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
40	16020471	04-2609	07/18/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017

41	16020573	14-1921	07/19/2016	WRA2 2"	1	3,400	3,400	old fee
42	16020706	99-40453	07/20/2016	WRA2 3/4"	1	639	639	Old fee. Change from 5/8 to 3/4" single family home no charge. Single family home WRA is the same for 3/4 & 1". Fee was entered and deducted= zero
43	16020901	01-194	07/21/2016	WRA2 3/4"	1	639	639	Change from 5/8 to 3/4" single family home no charge. Single family home WRA is the same for 3/4 & 1". Fee was entered and deducted= zero
44	16021054	04-2609	07/22/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
45	16021058	04-2609	07/22/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
46	16021064	04-2609	07/22/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
47	16021065	04-2609	07/22/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
48	16021066	04-2609	07/22/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
49	16021241	04-2609	07/25/2016	WRA2 1"	1	1,065	1,065	Old Fee - Per State Law - Expired 4/5/2017
50	16021243	04-2609	07/25/2016	WRA2 1.5"	1	2,130	2,130	Old Fee - Per State Law - Expired 4/5/2017
51	16021921	04-2609	08/01/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
52	16021925	04-2609	08/01/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
53	16021927	04-2609	08/01/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
54	16021928	04-2609	08/01/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
55	16021929	04-2609	08/01/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
56	16021931	04-2609	08/01/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
57	16021932	04-2609	08/01/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
58	16022215	04-2609	08/03/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
59	16022226	93-0003348	08/03/2016	WRA2 3/4"	1	639	639	Change from 3/4 to 1" single family home no charge. Single family home WRA is the same for 3/4 & 1". Fee was entered and deducted= zero
60	16023248	16-782	08/12/2016	WRA2 1"	1	1,065	1,065	old fee
61	16023774	04-2609	08/18/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
62	16023775	04-2609	08/18/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
63	16023791	06-1089	08/18/2016	WRA2 MULTI	6	256	1,536	Old Fee - Building # 68
64	16023792	06-1089	08/18/2016	WRA2 MULTI	6	256	1,536	Old Fee - Building # 93
65	16024509	01-21368	08/26/2016	WRA2 3/4"	1	639	639	Change from 5/8 to 3/4" single family home no charge. Single family home WRA is the same for 3/4 & 1". Fee was entered and deducted= zero
66	16024647	04-2609	08/26/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
67	16024649	04-2609	08/26/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
68	16025203	16-7	09/01/2016	WRA2 1"	1	1,065	1,065	change from 3/4 to 1" single family home no charge. Single family home WRA is the same for 3/4 & 1". Fee was entered and deducted= zero
69	16025205	16-7	09/01/2016	WRA2 1"	1	1,065	1,065	change from 3/4 to 1" single family home no charge. Single family home WRA is the same for 3/4 & 1". Fee was entered and deducted= zero
70	16025206	16-7	09/01/2016	WRA2 1"	1	1,065	1,065	change from 3/4 to 1" single family home no charge. Single family home WRA is the same for 3/4 & 1". Fee was entered and deducted= zero
71	16025209	16-7	09/01/2016	WRA2 1.5"	1	2,760	2,760	old fee
72	16025388	04-2609	09/06/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
73	16025389	04-2609	09/06/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
74	16025390	04-2609	09/06/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
75	16025396	04-2609	09/06/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
76	16026150	00-1613	09/12/2016	WRA2 3/4"	1	639	639	Old fee. Change from 5/8 to 3/4" single family home no charge. Single family home WRA is the same for 3/4 & 1". Fee was entered and deducted= zero
77	16026253	05-39	09/13/2016	WRA3 3/4"	1	950	950	Correct fee charged \$778. See attached.
78	16026333	94-0002714	09/13/2016	WRA2 1"	1	1,065	1,065	Charged incorrect Old Fee. Correct fee is \$778
79	16026520	99-3414	09/15/2016	WRA2 3/4"	1	639	639	Correct fee charged \$778. See attached.
80	16026584	04-2609	09/15/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
81	16026586	04-2609	09/15/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017

82	16026587	04-2609	09/15/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
83	16026588	04-2609	09/15/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
84	16026589	04-2609	09/15/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
85	16026592	04-2609	09/15/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
86	16026811	15-1960	09/19/2016	WRA2 1"	1	1,065	1,065	old fee. Correct fee should be \$778 Change from 5/8 to 3/4" single family home no charge. Single family home
87	16026878	00-2130	09/19/2016	WRA2 3/4"	1	639	639	WRA is the same for 3/4 & 1". Fee was entered and deducted= zero
88	16026949	16-852	09/20/2016	WRA2 2"	1	3,400	3,400	old fee
89	16027833	04-2609	09/28/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
90	16027835	04-2609	09/28/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
91	16027836	04-2609	09/28/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
92	16027837	04-2609	09/28/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
93	16027844	14-416	09/29/2016	WRA2 1.5"	1	2,130	2,130	Charged Old Fee - On Project (Refund)
94	16029302	93-0000616	10/14/2016	WRA2 3/4"	1	639	639	On - Project - No Fee (Refund)
95	16029428	04-732	10/17/2016	WRA2 2"	1	3,400	3,400	Charged Old Fee. Correct fee should be \$8,788 & \$1,649
96	16029663	04-2609	10/18/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
97	16029664	04-2609	10/18/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
98	16030321	16-930	10/25/2016	WRA3 1"	1	1,583	1,583	Correct fee charged \$778. See attached.
99	16030624	01-22417	10/27/2016	WRA2 3/4"	1	639	639	no fee should be charged.
100	16030794	04-2609	10/28/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
101	16031142	93-0000153	11/02/2016	WRA2 3/4"	1	639	639	old fee. Correct fee should be \$778
102	16031266	00-4684	11/03/2016	WRA2 3/4"	1	639	639	been \$778 and a negative \$778.
103	16031359	01-22417	11/04/2016	WRA2 3/4"	1	639	639	no fee should be charged.
104	16032331	06-1089	11/15/2016	WRA2 MULTI	7	256	1,792	Old Fee - Building # 54
105	16032332	06-1089	11/15/2016	WRA2 MULTI	7	256	1,792	Old Fee - Building # 56
106	16032333	06-1089	11/15/2016	WRA2 MULTI	7	256	1,792	Old Fee - Building # 57
107	16032334	06-1089	11/15/2016	WRA2 MULTI	7	256	1,792	Old Fee - Building # 58
108	16032335	06-1089	11/15/2016	WRA2 MULTI	7	256	1,792	Old Fee - Building # 59
109	16032336	06-1089	11/15/2016	WRA2 MULTI	7	256	1,792	Old Fee - Building # 60
110	16033150	00-4891	11/23/2016	WRA2 1"	1	1,065	1,065	old incorrect fee. Correct fee should be \$778
111	16033435	06-5457	11/29/2016	WRA2 1.5"	1	2,130	2,130	old fee. Correct fee should be \$5,491
112	16034600	04-2609	12/09/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
113	16035874	04-2609	12/21/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
114	16035875	04-2609	12/21/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
115	16035877	04-2609	12/21/2016	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
116	16036356	13-3048	12/27/2016	WRA2 1"	1	1,065	1,065	Change from 3/4 to 1" single family home no charge. Single family home WRA is the same for 3/4 & 1". Fee was entered and deducted= zero
117	17000727	16-1674	01/10/2017	WRA2 1"	1	1,065	1,065	Old Fee's Corrected to \$2754. See attached. The 1.5" was cancelled
118	17000727	16-1674	01/10/2017	WRA2 1.5"	1	2,130	2,130	Old Fee's Corrected to \$2754. See attached. The 1.5" was cancelled
119	17001143	04-2609	01/13/2017	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
120	17001315	00-1879	01/17/2017	WRA2 1"	1	1,065	1,065	old incorrect fee. Correct fee should be \$778
121	17001782	04-2609	01/20/2017	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
122	17001783	04-2609	01/20/2017	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
123	17001784	04-2609	01/20/2017	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
124	17002023	07-40	01/24/2017	WRA3 4"COM	1	15,825	15,825	old fee
125	17002400	01-20488	01/26/2017	WRA2 1"	1	1,065	1,065	old incorrect fee. Correct fee should be \$778
126	17002482	04-2609	01/27/2017	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
127	17002483	04-2609	01/27/2017	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017

128	17002921	02-1388	02/01/2017	WRA2 3/4"	1	639	639	old fee was corrected to \$778. See attached.
129	17004292	00-2285	02/15/2017	WRA2 1"	1	1,065	1,065	Charged old fee for commercial. Correct fee for single family is \$778
130	17004636	99-5098	02/17/2017	WRA2 3/4"	1	639	639	old incorrect fee. Correct fee should be \$778
131	17004909	04-2609	02/22/2017	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
132	17005512	06-1089	02/28/2017	WRA2 MULTI	7	256	1,792	Old Fee - Building # 95
133	17005513	06-1089	02/28/2017	WRA2 MULTI	7	256	1,792	Old Fee - Building # 96
134	17005514	06-1089	02/28/2017	WRA2 MULTI	3	256	768	Old Fee - Building # 61
135	17005515	06-1089	02/28/2017	WRA2 MULTI	3	256	768	Old Fee - Building # 63
136	17005516	06-1089	02/28/2017	WRA2 MULTI	3	256	768	Old Fee - Building # 65
137	17006799	99-40719	03/10/2017	WRA2 3/4"	1	639	639	Charged Old Fee. Correct fee should be \$778
138	17006880	10-3733	03/13/2017	WRA2 3/4"	1	639	639	Old Fee was Corrected. Customer paid \$778. See attached
139	17008006	00-8068	03/22/2017	WRA2 1"	1	1,065	1,065	change from 5/8 to 1" single family home no charge. Single family home WRA is the same for 3/4 & 1". Fee was entered and deducted= zero
140	17008589	06-1185	03/28/2017	WRA2 1"	1	1,065	1,065	old fee. Correct fee should be \$2,754
141	17008887	04-2609	03/30/2017	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
142	17008888	04-2609	03/30/2017	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
143	17008889	04-2609	03/30/2017	WRA2 3/4"	1	639	639	Old Fee - Per State Law - Expired 4/5/2017
144	17010425	17-20	04/13/2017	WRA3 1"	1	1,583	1,583	old fee
145	17010537	99-39767	04/14/2017	WRA2 3/4"	1	639	639	been \$778 and a negative \$778.
146	17011041	16-1318	04/20/2017	WRA2 1"	2	1,065	2,130	old fee
147	17011741	04-2630	04/27/2017	WRA2 1"	1	1,065	1,065	old fee. Correct fee should be \$778
148	17013231	11-3168	05/11/2017	WRA2 1"	1	1,065	1,065	old fee
149	17013231	11-3168	05/11/2017	WRA2 1.5"	1	2,130	2,130	old fee
150	17013231	11-3168	05/11/2017	WRA2 3/4"	1	639	639	old fee
151	17015414	16-2668	06/02/2017	WRA2 2"	3	3,400	10,200	old incorrect fee. Correct fee should be \$8,788x2 and \$5,491
152	17015561	00-2218	06/05/2017	WRA2 1"	1	1,065	1,065	Correct fee charged \$778. See attached.
153	17015741	02-3543	06/06/2017	WRA2 3/4"	1	639	639	Charged Old Fee. On project. No fee should have been charged.
154	17019109	16-2462	07/10/2017	WRA3 3/4"	1	950	950	Charged Old Fee. The correct fee should be \$1,649 for commercial.
155	17019278	16-2964	07/11/2017	WRA2 2"	1	3,400	3,400	old fee
156	17019389	15-937	07/12/2017	WRA2 1"	1	1,065	1,065	Old Fee - WRA was Refunded due to existing meter on the site.
157	17019589	00-2991	07/13/2017	WRA2 1"	1	1,065	1,065	Change from 5/8 to 1" single family home no charge. Single family home WRA is the same for 5/8 & 1". Fee was entered and deducted= zero
158	17020695	99-40675	07/25/2017	WRA2 3/4"	1	639	639	Charged Old Fee. The correct fee should be \$778 for single family home.
159	17026552	17-1882	09/19/2017	WRA2 1.5"	1	2,130	2,130	old fee
160	17027658	98-13513	09/28/2017	WRA3 3/4"	1	950	950	old incorrect fee. Correct fee should be \$778
161	17029069	93-0001777	10/11/2017	WRA2 1"	1	1,065	1,065	Old Fee - Meter not Sold on this permit
162	17033048	94-0001578	11/20/2017	WRA2 1"	1	1,065	1,065	Old Fee - Refund - Existing Water Meter - RSME 05042689
163	17034640	15-2702	12/07/2017	WRAOFF34C	1	389	389	Adjusted WRA (on Project 95% & Off Project 5%)
164	17005443	15-2505	02/28/2017	WRAOFF15C	1	1,647	1,647	this lot is part on project and part off project, so the rate was calculated accordingly.
165	17011962	99-34499	04/28/2017	WRAOFFSF3	1	250	250	this lot is part on project and part off project, so the rate was calculated accordingly.

APPENDIX C:

**LUA Audit Tables by Service
Area**

Appendix C
LUA Audit Tables by Service Area

Single Family

Fire Protection

Fire Protection			Police	Libraries			Parks				
Service Area	Audit Period	IFP Forecast	Service Area	Audit Period	IFP Forecast	Service Area	Audit Period	IFP Forecast	Service Area	Audit Period	IFP Forecast
Ahwatukee	114	234	Ahwatukee	114	234	Ahwatukee	113	234	Ahwatukee	114	234
Deer Valley	47	40	Deer Valley	47	40	Deer Valley	45	40	Deer Valley	47	40
Estrella North	27	145	Estrella North	27	145	Estrella North	27	145	Estrella North	27	145
Estrella South	452	1,758	Estrella South	452	1,758	Estrella South	452	1,758	Estrella South	452	1,758
Laveen East	194	843	Laveen East	194	843	Laveen East	194	843	Laveen East	194	843
Laveen West	753	2,530	Laveen West	753	2,530	Laveen West	753	2,530	Laveen West	753	2,530
Northeast	670	3,164	Northeast	670	3,164	Northeast	670	3,164	Northeast	670	3,164
Northwest	535	2,072	Northwest	535	2,072	Northwest	533	2,072	Northwest	535	2,072
Total	2,792	10,786	Total	2,792	10,786	Total	2,787	10,786	Total	2,792	10,786

Multi-family

Fire Protection

Fire Protection			Police	Libraries			Parks				
Service Area	Audit Period	IFP Forecast	Service Area	Audit Period	IFP Forecast	Service Area	Audit Period	IFP Forecast	Service Area	Audit Period	IFP Forecast
Ahwatukee	26	90	Ahwatukee	26	90	Ahwatukee	0	90	Ahwatukee	26	90
Deer Valley	0	0	Deer Valley	0	0	Deer Valley	0	0	Deer Valley	0	0
Estrella North	0	91	Estrella North	0	91	Estrella North	0	91	Estrella North	0	91
Estrella South	100	24	Estrella South	100	24	Estrella South	100	24	Estrella South	100	24
Laveen East	0	7	Laveen East	0	7	Laveen East	0	7	Laveen East	0	7
Laveen West	0	90	Laveen West	0	90	Laveen West	0	90	Laveen West	0	90
Northeast	655	618	Northeast	655	618	Northeast	655	618	Northeast	655	618
Northwest	479	460	Northwest	479	460	Northwest	0	460	Northwest	479	460
Total	1,260	1,380	Total	1,260	1,380	Total	755	1,380	Total	1,260	1,380

Commercial

Fire Protection

Fire Protection			Police	Libraries			Parks				
Service Area	Audit Period	IFP Forecast	Service Area	Audit Period	IFP Forecast	Service Area	Audit Period	IFP Forecast	Service Area	Audit Period	IFP Forecast
Ahwatukee	9	21	Ahwatukee	9	21	Ahwatukee	0	1	Ahwatukee	1	1
Deer Valley	0	0	Deer Valley	0	0	Deer Valley	0	0	Deer Valley	0	0
Estrella North	6	0	Estrella North	6	0	Estrella North	0	0	Estrella North	0	0
Estrella South	8	98	Estrella South	8	98	Estrella South	1	6	Estrella South	1	6
Laveen East	6	51	Laveen East	6	51	Laveen East	0	3	Laveen East	0	3
Laveen West	16	63	Laveen West	16	63	Laveen West	1	4	Laveen West	1	4
Northeast	31	372	Northeast	31	372	Northeast	2	24	Northeast	2	24
Northwest	64	106	Northwest	64	106	Northwest	0	7	Northwest	4	7
Total	140	711	Total	140	711	Total	4	45	Total	9	45

Appendix C
LUA Audit Tables by Service Area

Single Family

Major Arterials

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee		
Deer Valley	47	40
Estrella North	27	145
Estrella South	452	1,758
Laveen East	194	843
Laveen West	753	2,530
Northeast	670	3,164
Northwest	535	2,072
Total	2,678	10,552

Water

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee	116	1,102
Deer Valley	62	1,759
Estrella North	27	1,102
Estrella South	465	1,102
Laveen East	200	1,102
Laveen West	787	1,102
Northeast	713	1,759
Northwest	570	1,759
Total	2,939	10,787

Wastewater

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee	114	234
Deer Valley	46	40
Estrella North	27	145
Estrella South	452	1,758
Laveen East	191	843
Laveen West	755	2,530
Northeast	669	5,236
Northwest	533	0
Total	2,787	10,786

Multi-family

Major Arterials

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee		
Deer Valley	0	0
Estrella North	0	98
Estrella South	108	25
Laveen East	0	7
Laveen West	0	97
Northeast	705	666
Northwest	516	496
Total	1,329	1,389

Water

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee	15	48
Deer Valley	0	288
Estrella North	0	48
Estrella South	93	48
Laveen East	0	48
Laveen West	7	48
Northeast	552	288
Northwest	298	288
Total	966	1,104

Wastewater

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee	20	68
Deer Valley	0	0
Estrella North	0	69
Estrella South	75	18
Laveen East	0	5
Laveen West	0	68
Northeast	664	813
Northwest	361	0
Total	1,121	1,041

Commercial

Major Arterials

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee		
Deer Valley	0	0
Estrella North	11	0
Estrella South	14	173
Laveen East	11	90
Laveen West	27	111
Northeast	54	653
Northwest	113	187
Total	230	1,214

Water

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee	29	26
Deer Valley	0	88
Estrella North	31	26
Estrella South	6	26
Laveen East	20	26
Laveen West	45	26
Northeast	96	88
Northwest	113	88
Total	341	394

Wastewater

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee	8	11
Deer Valley	0	0
Estrella North	22	0
Estrella South	6	50
Laveen East	7	26
Laveen West	23	32
Northeast	19	245
Northwest	53	0
Total	138	364

**Appendix C
LUA Audit Tables by Service Area**

Institutional

Fire Protection

Service Area	Audit Period	IFP Forecast
Ahwatukee	33	8
Deer Valley	0	0
Estrella North	0	0
Estrella South	0	0
Laveen East	0	0
Laveen West	0	229
Northeast	63	137
Northwest	71	0
Total	167	374

Police

Service Area	Audit Period	IFP	
		Audit Period	Forecast
Ahwatukee	33	8	
Deer Valley	0	0	
Estrella North	0	0	
Estrella South	0	0	
Laveen East	0	0	
Laveen West	0	229	
Northeast	63	137	
Northwest	71	0	
Total	167	374	

Libraries

Service Area	Audit		IFP	
	Period	Forecast	Period	Forecast
Ahwatukee	0	1		
Deer Valley	0	0		
Estrella North	0	0		
Estrella South	0	0		
Laveen East	0	0		
Laveen West	0	17		
Northeast	5	10		
Northwest	0	0		
Total	5	28		

Parks

Service Area	Audit		IFP	
	Period	Forecast	Period	Forecast
Ahwatukee	2	1		
Deer Valley	0	0		
Estrella North	0	0		
Estrella South	0	0		
Laveen East	0	0		
Laveen West	0	17		
Northeast	5	10		
Northwest	5	0		
Total	12	28		

Office

Fire Protection

Service Area	Audit Period	IFP Forecast
Ahwatukee	0	32
Deer Valley	0	0
Estrella North	0	0
Estrella South	0	32
Laveen East	0	0
Laveen West	0	1
Northeast	0	161
Northwest	0	97
Total	0	323

Police

Service Area	Audit Period	IFP	
		Audit Period	Forecast
Ahwatukee	0	32	
Deer Valley	0	0	
Estrella North	0	0	
Estrella South	0	32	
Laveen East	0	0	
Laveen West	0	1	
Northeast	0	161	
Northwest	0	97	
Total	0	323	

Libraries

Service Area	Audit		IFP	
	Period	Forecast	Period	Forecast
Ahwatukee	0	3		
Deer Valley	0	0		
Estrella North	0	0		
Estrella South	0	3		
Laveen East	0	0		
Laveen West	0	0		
Northeast	0	16		
Northwest	0	10		
Total	0	32		

Parks

Service Area	Audit		IFP	
	Period	Forecast	Period	Forecast
Ahwatukee	0	3		
Deer Valley	0	0		
Estrella North	0	0		
Estrella South	0	3		
Laveen East	0	0		
Laveen West	0	0		
Northeast	0	16		
Northwest	0	10		
Total	0	32		

Industrial

Fire Protection

Service Area	Audit Period	IFP Forecast
Ahwatukee	0	0
Deer Valley	0	0
Estrella North	816	238
Estrella South	305	269
Laveen East	0	0
Laveen West	0	0
Northeast	0	42
Northwest	0	42
Total	1,121	591

Police

Service Area	Audit Period	IFP	
		Audit Period	Forecast
Ahwatukee	0	0	
Deer Valley	0	0	
Estrella North	816	238	
Estrella South	305	269	
Laveen East	0	0	
Laveen West	0	0	
Northeast	0	42	
Northwest	0	42	
Total	1,121	591	

Libraries

Service Area	Audit		IFP	
	Period	Forecast	Period	Forecast
Ahwatukee	0	0		
Deer Valley	0	0		
Estrella North	61	17		
Estrella South	22	19		
Laveen East	0	0		
Laveen West	0	0		
Northeast	0	3		
Northwest	0	3		
Total	83	42		

Parks

Service Area	Audit		IFP	
	Period	Forecast	Period	Forecast
Ahwatukee	0	0		
Deer Valley	0	0		
Estrella North	58	17		
Estrella South	22	19		
Laveen East	0	0		
Laveen West	0	0		
Northeast	0	3		
Northwest	0	3		
Total	80	42		

**Appendix C
LUA Audit Tables by Service Area**

Institutional

Major Arterials

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee		
Deer Valley	0	0
Estrella North	0	0
Estrella South	0	0
Laveen East	0	0
Laveen West	0	202
Northeast	56	122
Northwest	63	0
Total	118	324

Water

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee	23	15
Deer Valley	0	15
Estrella North	0	15
Estrella South	0	15
Laveen East	0	15
Laveen West	0	15
Northeast	23	15
Northwest	31	15
Total	76	120

Wastewater

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee	12	2
Deer Valley	0	0
Estrella North	0	0
Estrella South	0	0
Laveen East	0	0
Laveen West	0	73
Northeast	24	44
Northwest	19	0
Total	55	119

Office

Major Arterials

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee		
Deer Valley	0	0
Estrella North	0	0
Estrella South	0	28
Laveen East	0	0
Laveen West	0	1
Northeast	0	143
Northwest	0	86
Total	0	258

Water

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee	0	5
Deer Valley	0	34
Estrella North	0	5
Estrella South	4	5
Laveen East	0	5
Laveen West	0	5
Northeast	0	34
Northwest	4	34
Total	7	127

Wastewater

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee	0	11
Deer Valley	0	0
Estrella North	0	0
Estrella South	4	11
Laveen East	0	0
Laveen West	0	0
Northeast	0	91
Northwest	0	0
Total	4	113

Industrial

Major Arterials

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee		
Deer Valley	0	0
Estrella North	1,283	374
Estrella South	480	423
Laveen East	0	0
Laveen West	0	0
Northeast	0	66
Northwest	0	66
Total	1,762	929

Water

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee	0	80
Deer Valley	0	22
Estrella North	146	80
Estrella South	72	80
Laveen East	0	80
Laveen West	0	80
Northeast	18	22
Northwest	0	22
Total	236	466

Wastewater

Service Area	Audit	IFP
	Period	Forecast
Ahwatukee	0	0
Deer Valley	0	0
Estrella North	88	187
Estrella South	50	211
Laveen East	0	0
Laveen West	0	0
Northeast	12	66
Northwest	0	0
Total	150	464

Appendix C
LUA Audit Tables by Service Area

Storm Drainage

All Classes

Service Area	Audit Period	IFP Forecast
Ahwatukee		
Deer Valley		
Estrella North	757	2,709
Estrella South	768	2,709
Laveen East	197	3,159
Laveen West	768	3,159
Northeast		
Northwest		
Total	2,491	11,736